

**Parents' Election To Report
 Child's Interest and Dividends**
 ▶ See instructions.
 ▶ Attach to parents' Form 1040 or Form 1040NR.

Name(s) shown on your return	Your social security number : : :
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Caution. The federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see **Tax benefits you may not take** on page 2.

A Child's name (first, initial, and last)	B Child's social security number : : :
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c If more than one Form 8814 is attached, check here ☐ ▶

Part I Child's Interest and Dividends To Report on Your Return

1a Enter your child's taxable interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions	1a	
b Enter your child's tax-exempt interest. Do not include this amount on line 1a	1b	
2 Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions	2	
3 Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions	3	
4 Add lines 1a, 2, and 3. If the total is \$1,600 or less, skip lines 5 and 6 and go to line 7. If the total is \$8,000 or more, do not file this form. Your child must file his or her own return to report the income	4	
5 Base amount	5	1,600 00
6 Subtract line 5 from line 4. See the instructions for where to report this amount. Go to line 7 below ▶	6	

Part II Tax on the First \$1,600 of Child's Interest and Dividends

7 Amount not taxed	7	800 00
8 Subtract line 7 from line 4. If the result is zero or less, enter -0-	8	
9 Tax. Is the amount on line 8 less than \$800? <input type="checkbox"/> No. Enter \$80 here and see the Note below. <input type="checkbox"/> Yes. Multiply line 8 by 10% (.10). Enter the result here and see the Note below.	9	

Note. If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 9 in the tax you enter on Form 1040, line 44, or Form 1040NR, line 41. Be sure to check box **a** on Form 1040, line 44, or Form 1040NR, line 41.